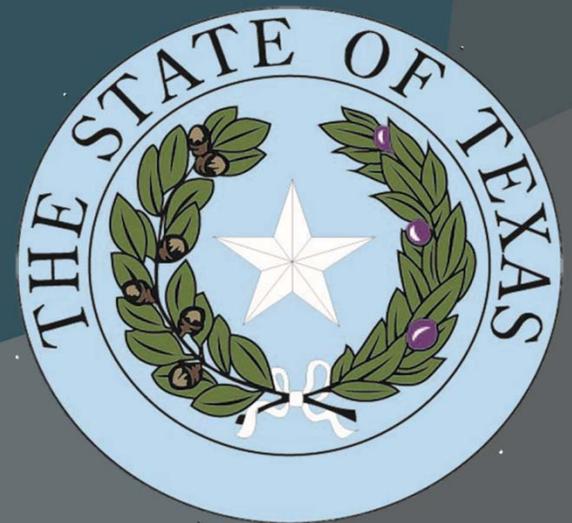
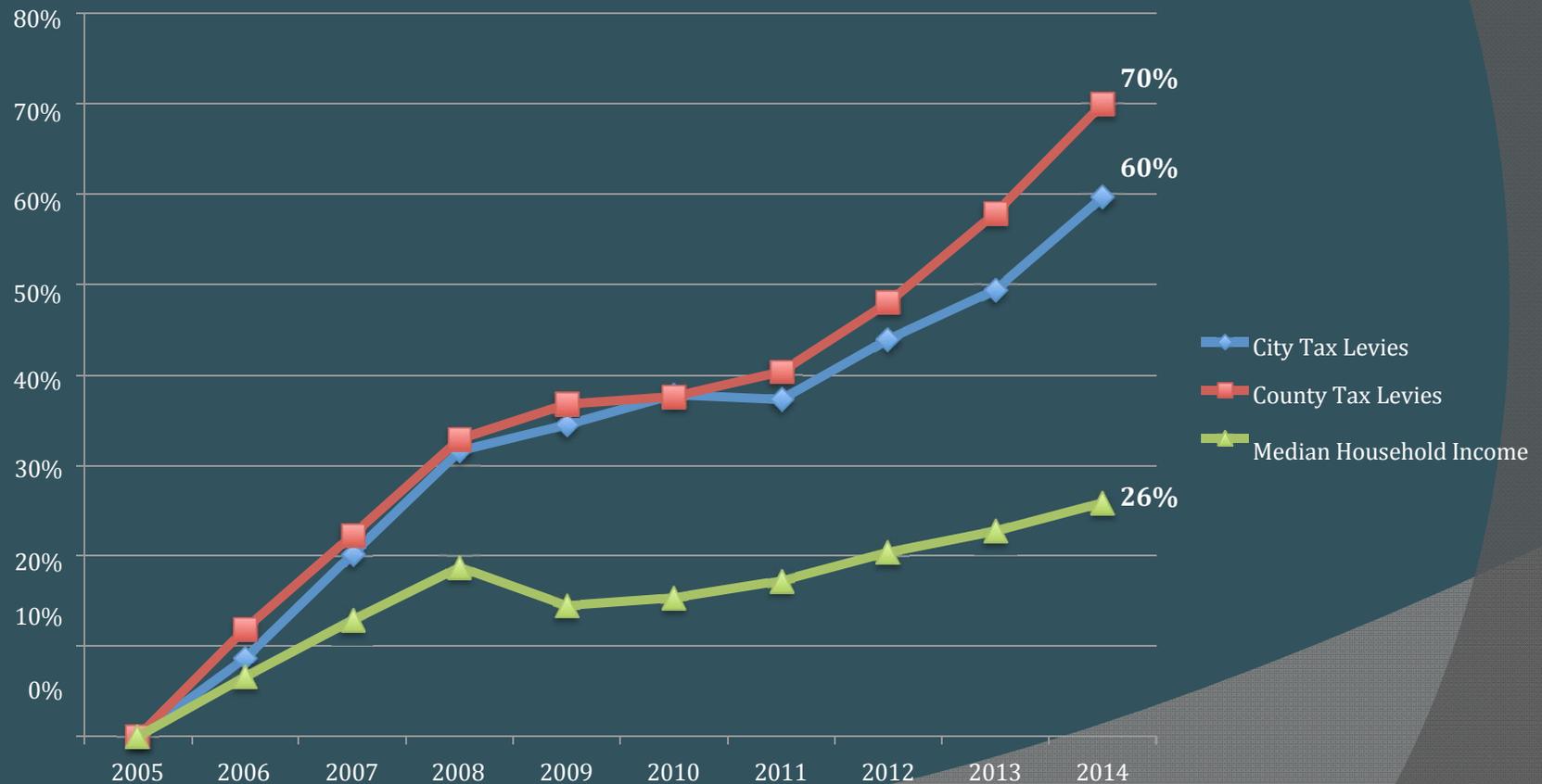


# Senate Select Committee for Property Tax Reform & Relief



# LOCAL TAXES VS. HOUSEHOLD INCOMES Statewide

Since 2005, city and county property tax levies have increased much faster than median household incomes

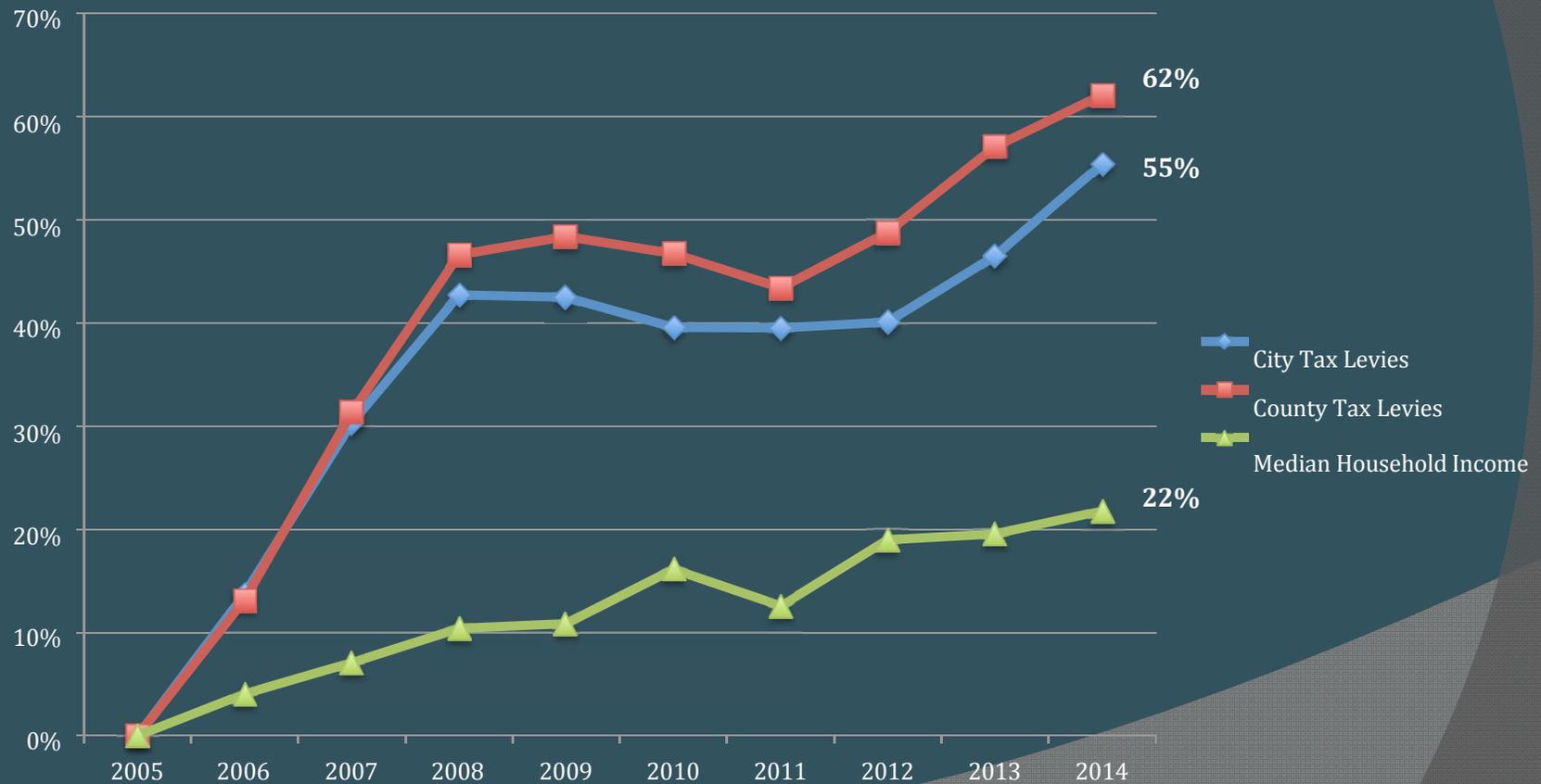


Sources: Texas Comptroller of Public Accounts; U.S. Census American Community Survey (ACS) Historical Nominal Median Household Income

# LOCAL TAXES VS. HOUSEHOLD INCOMES

## San Antonio / Bexar County

Since 2005, city and county property tax levies have increased much faster than median household incomes



Sources: Texas Comptroller of Public Accounts; U.S. Census American Community Survey (ACS) Historical Nominal Median Household Income

# City Property Tax Levies, 2004 to 2014

Year	Total Property Taxes Levied	City Taxes Levied	City Levy as a % of Total Levy	Annual % change in City Levy	Annual % change In Total Levy
2003	\$28,893,411,036	\$4,415,212,819	15.28%	5.46%	5.76%
2004	\$30,973,635,241	\$4,607,757,531	14.88%	4.36%	7.20%
2005	\$33,478,989,315	\$4,901,791,597	14.64%	6.38%	8.09%
2006	\$35,552,907,030	\$5,322,985,519	14.97%	8.59%	6.19%
2007	\$35,114,596,621	\$5,890,306,731	16.77%	10.66%	-1.23%
2008	\$38,979,969,545	\$6,451,012,447	16.55%	9.52%	11.01%
2009	\$40,034,355,798	\$6,593,755,037	16.47%	2.21%	2.70%
2010	\$40,275,451,155	\$6,755,401,406	16.77%	2.45%	0.60%
2011	\$40,515,816,942	\$6,810,049,306	16.81%	0.81%	0.60%
2012	\$42,748,637,566	\$7,069,533,905	16.54%	3.81%	5.51%
2013	\$45,266,928,108	\$7,324,521,932	16.18%	3.61%	5.89%
2014	\$49,067,216,670	\$7,789,068,440	15.87%	6.34%	8.40%
		<u>Percentage Change 2004-2014</u>		76.41%	

# County Property Tax Levies, 2004 to 2014

Year	Total Property Taxes Levied	County Taxes Levied	County Levy as a % of Total Levy	Annual % change in County Levy	Annual % change In Total Levy
2003	\$28,893,411,036	\$4,121,758,950	14.27%	7.07%	5.76%
2004	\$30,973,635,241	\$4,462,844,074	14.41%	8.28%	7.20%
2005	\$33,478,989,315	\$4,772,652,208	14.26%	6.94%	8.09%
2006	\$35,552,907,030	\$5,339,613,542	15.02%	11.88%	6.19%
2007	\$35,114,596,621	\$5,836,989,949	16.62%	9.31%	-1.23%
2008	\$38,979,969,545	\$6,342,704,903	16.27%	8.66%	11.01%
2009	\$40,034,355,798	\$6,526,724,060	16.30%	2.90%	2.70%
2010	\$40,275,451,155	\$6,567,069,864	16.31%	0.62%	0.60%
2011	\$40,515,816,942	\$6,742,912,786	16.64%	2.68%	0.60%
2012	\$42,748,637,566	\$7,064,659,174	16.53%	4.77%	5.51%
2013	\$45,266,928,108	\$7,537,749,427	16.65%	6.70%	5.89%
2014	\$49,067,216,670	\$8,114,998,194	16.54%	7.66%	8.40%
		<u>Percentage Change 2004-2014</u>		96.88%	

# Special District Property Tax Levies, 2004 to 2014

Year	Total Property Taxes Levied	Special District Taxes Levied	Special District Levy as a % of Total Levy	Annual % change in Special District Levy	Annual % change In Total Levy
2003	\$28,893,411,036	\$3,092,285,295	10.70%	7.95%	5.76%
2004	\$30,973,635,241	\$3,369,068,834	10.88%	8.95%	7.20%
2005	\$33,478,989,315	\$3,609,629,697	10.78%	7.14%	8.09%
2006	\$35,552,907,030	\$3,972,185,910	11.17%	10.04%	6.19%
2007	\$35,114,596,621	\$4,513,060,409	12.85%	13.62%	-1.23%
2008	\$38,979,969,545	\$4,952,734,969	12.71%	9.74%	11.01%
2009	\$40,034,355,798	\$5,133,820,497	12.82%	3.66%	2.70%
2010	\$40,275,451,155	\$5,392,511,510	13.39%	5.04%	0.60%
2011	\$40,515,816,942	\$4,926,074,010	12.16%	-8.65%	0.60%
2012	\$42,748,637,566	\$5,543,422,374	12.97%	12.53%	5.51%
2013	\$45,266,928,108	\$5,318,507,423	11.75%	-4.06%	5.89%
2014	\$49,067,216,670	\$6,370,469,864	12.98%	19.78%	8.40%
		<u>Percentage Change 2003-2014</u>		106.01%	

# School Property Tax Levies, 2004 to 2014

Year	Total Property Taxes Levied	School Taxes Levied	School Levy as a % of Total Levy	Annual % change in School Levy	Annual % change In Total Levy
2003	\$28,893,411,036	\$17,264,153,972	59.75%	5.15%	5.76%
2004	\$30,973,635,241	\$18,533,964,802	59.84%	7.36%	7.20%
2005	\$33,478,989,315	\$20,194,915,813	60.32%	8.96%	8.09%
2006	\$35,552,907,030	\$20,918,122,059	58.84%	3.58%	6.19%
2007	\$35,114,596,621	\$18,874,239,532	53.75%	-9.77%	-1.23%
2008	\$38,979,969,545	\$21,233,517,226	54.47%	12.50%	11.01%
2009	\$40,034,355,798	\$21,780,056,204	54.40%	2.57%	2.70%
2010	\$40,275,451,155	\$21,558,289,126	53.53%	-1.02%	0.60%
2011	\$40,515,816,942	\$22,001,561,060	54.31%	2.06%	0.60%
2012	\$42,748,637,566	\$23,072,781,962	53.97%	4.87%	5.51%
2013	\$45,266,928,108	\$24,854,671,461	54.91%	7.72%	5.89%
2014	\$49,067,216,670	\$26,792,677,172	54.60%	7.80%	8.40%
		<u>Percentage Change 2004-2014</u>		55.19%	

## How is your Property Tax Bill Calculated?

Appraised Value X Tax Rate = Tax Bill

If your Home is appraised at \$200,000, and your tax rate is \$0.50 per \$100 of property value:

**Then \$200,000 X \$0.50/\$100 = \$1,000**

If your appraised value goes up by 10% to \$220,000 but the tax rate stays the same:

**Then \$220,000 X \$0.50/\$100 = \$1,100**

That's a \$100 or 10% increase in your taxes!

In order to keep your taxes from increasing if your appraised value goes up 10%, the tax rate needs to be cut by 9% to \$0.455:

**Then \$220,000 X \$0.455/\$100 = \$1,000**

## How does the Homestead Exemption affect your Property Tax bill?

Appraised Value – Homestead exemption = Assessed Value

Then

Assessed Value X Tax Rate = Tax Bill

If your home is appraised at \$200,000 and the Homestead Exemption for school taxes is \$25,000:

**Then \$200,000 - \$25,000 = \$175,000 Assessed Value**

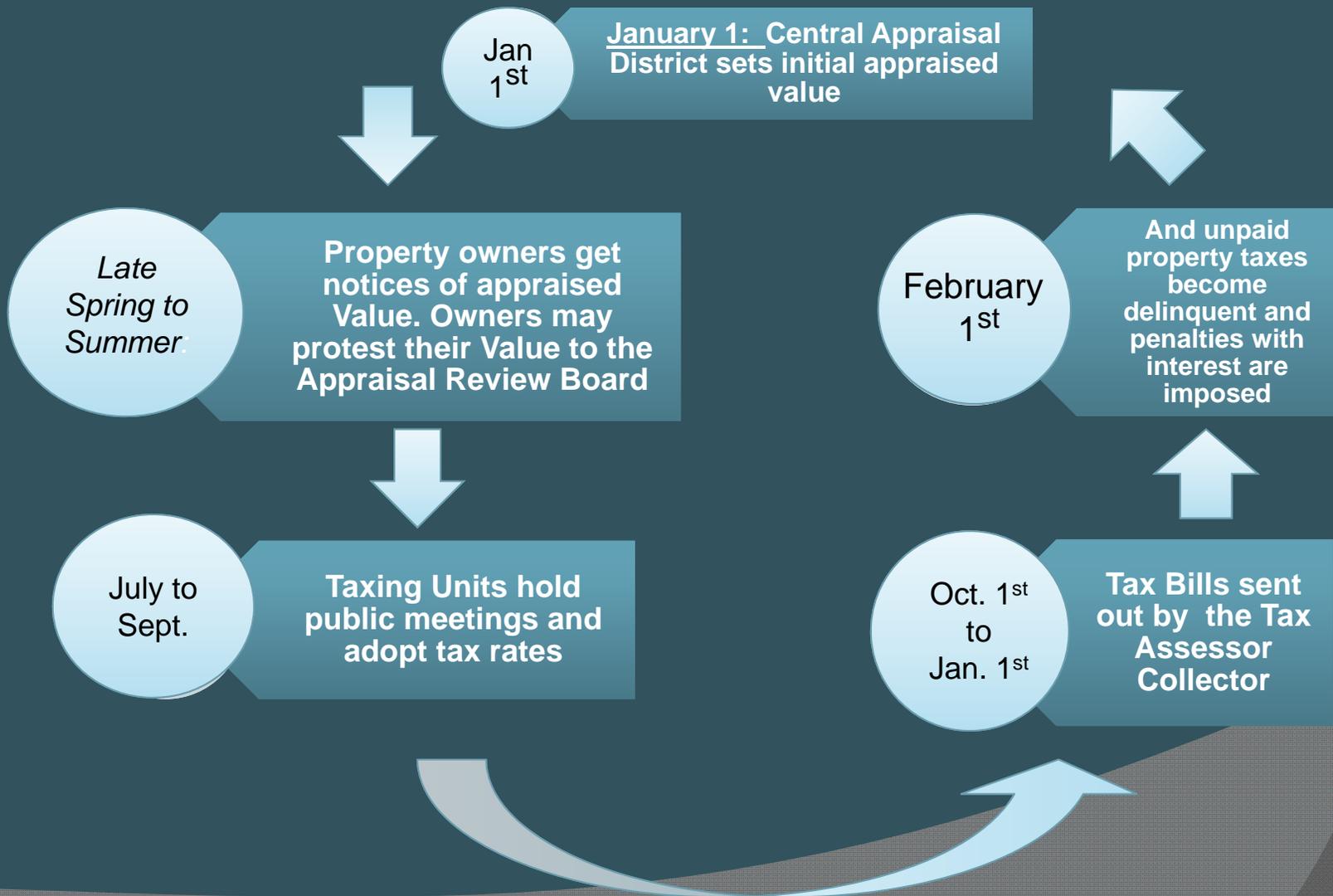
With an Assessed Value of \$175,000 at the average school tax rate of tax rate is \$1.25 per \$100 of property value:

**Then \$175,000 X \$1.25/\$100 = \$2,187 Tax Bill**

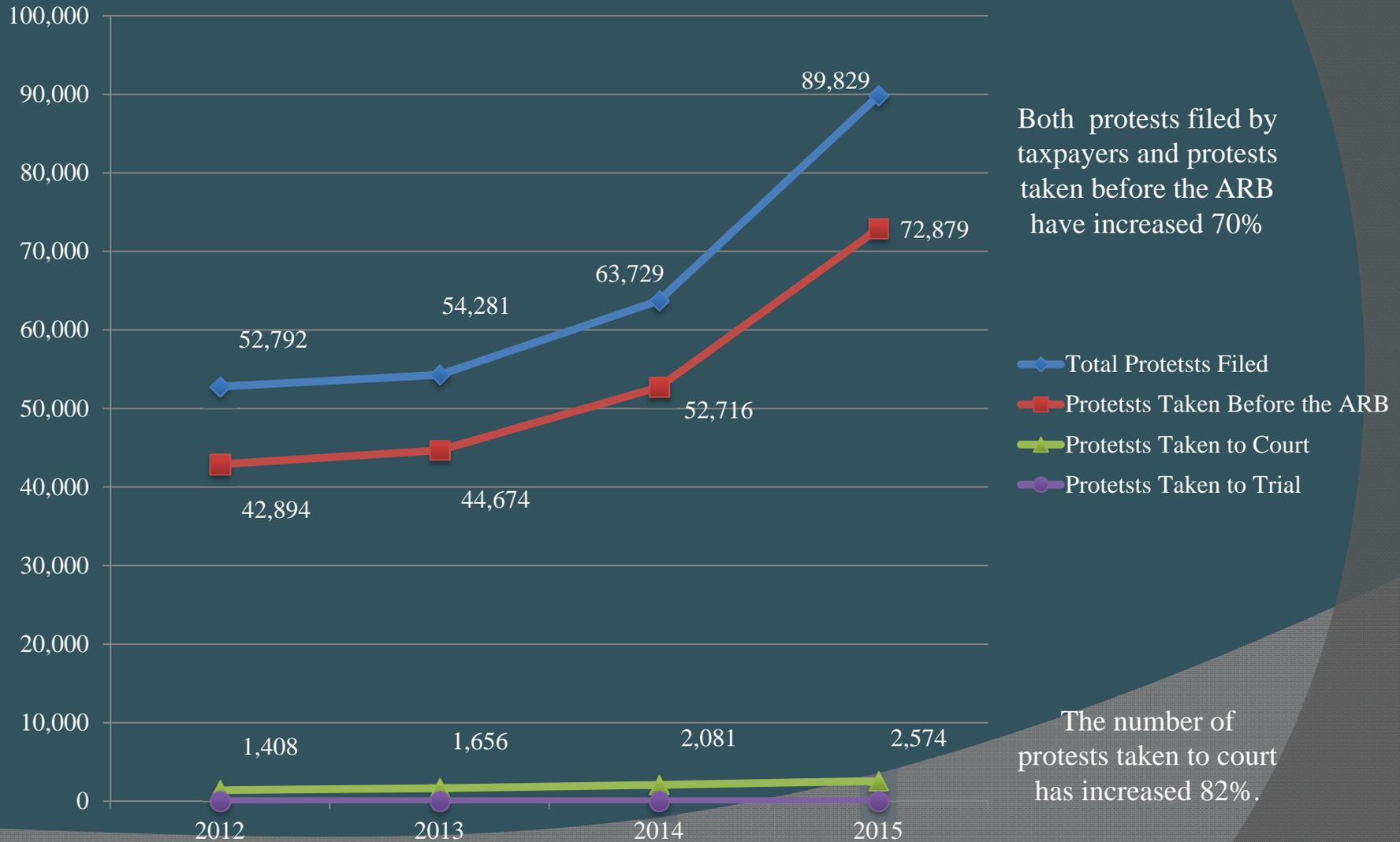
Without the Homestead exemption:

**\$200,000 X \$1.25/\$100 = \$2,500 Tax Bill, a \$313 difference**

# The Property Tax Cycle



# The Property Tax Protest Process: Data from San Antonio / Bexar County



Both protests filed by taxpayers and protests taken before the ARB have increased 70%

- ◆ Total Protests Filed
- Protests Taken Before the ARB
- ▲ Protests Taken to Court
- Protests Taken to Trial

The number of protests taken to court has increased 82%.



# Senate Select Committee for Property Tax Reform & Relief



## Contact Information

### Committee Office

Phone: (512) 463 0107

Address: Room E1.712

Fax: (512) 463 8810

Email: [Proptaxreform@senate.state.tx.us](mailto:Proptaxreform@senate.state.tx.us)

Web: <http://www.senate.state.tx.us/75r/senate/commit/c632/c632.htm>

Live Webcast : <http://www.senate.state.tx.us/75r/Senate/events.php>